

# Intake & Interview and Quality Review Policy

Rev. 10/28/10

## Introduction

Each taxpayer using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs should be confident they are receiving accurate return preparation and quality service. Two vital components of quality service and accurate return preparation are having an effective interview and conversation with the taxpayer and finishing with a review of the return that verifies that the taxpayer's information is correctly reflected.

Form 13614-C, *Intake/ Interview & Quality Review Sheet*, guides the volunteer tax preparer through the interview with the taxpayer and allows them to gather all necessary information for an accurate return to be completed. Volunteer quality reviewers use Form 13614-C to confirm that the tax return is free from error, based on all information provided by the taxpayer on Form 13614-C and other source documents.

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## Policy

Volunteer return preparers participating in the VITA and TCE Programs must use an Intake and Interview process to prepare each return. The Intake & Interview process must include completion of Form 13614-C, *Intake/ Interview & Quality Review Sheet* or an IRS-approved alternate form. All VITA and TCE Grant recipients must use Form 13614-C, *Intake/Interview & Quality Review Sheet*.

Volunteer quality reviewers must use a Quality Review process that includes reviewing the Intake/Interview Sheet, supporting documentation, and the tax return. They must also validate using an IRS approved Quality Review check sheet (Form 13614-C, *Intake/ Interview & Quality Review Sheet* Section C; Form 8158 *Quality Review Sheet*; or an IRS-approved alternate form).

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## Purpose

The purpose of the Intake & Interview process is to ensure the volunteer return preparer asks the taxpayer basic questions necessary to prepare an accurate return. To meet the VITA/TCE Quality Site Requirements (QSR), an Intake & Interview process must include all of the following:

- Verifying the identity and address of the taxpayer/s
- Advising taxpayers of their ultimate responsibility for information

on their return and the need for them to review it prior to signing.

- Explaining the tax preparation process to taxpayers and encouraging them to ask questions throughout the interview.
- Completing an approved Intake and Interview Sheet (Form 13614-C, *Intake/ Interview & Quality Review Sheet*, or an IRS-approved alternate form). This includes the volunteer verifying that the taxpayer has addressed all items in the taxpayer section (or completing this section with the taxpayer), completing the certified volunteer section, and noting any and all changes and clarifications to the information provided by the taxpayer.
- Interviewing the taxpayer using probing questions to develop the information on the Intake and Interview Sheet and to confirm that all information provided by the taxpayer is complete and accurate.
- Reviewing ALL supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.) during the tax preparation process.

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**New for 2011**

**Form 13614-C was added to TaxWise** For FY2011, Form 13614-C, Intake & Interview, Quality Review Process Sheet, is now included in TaxWise. The procedures for using this form include:

- This year, taxpayers must complete the 2011 version of Form 13614-C, Section A (pages 1 & 2).
- If taxpayers are unable to complete Form 13614-C without assistance, certified preparers will conduct an interview with the taxpayer while inputting the taxpayer's information directly into the TaxWise Interview mode. In these instances, the paper Form 13614-C will not be required.
- If the interview mode is used in TaxWise desktop or TaxWise Online while preparing the return, responses to these questions will populate both on the tax return and Form 13614-C.
- If a question is not answered, the corresponding question in TaxWise will remain "red". "Red" fields on Form 13614-C in TaxWise will not prevent the return from e-filing but will be a key indicator to the certified quality reviewer during quality review of an incomplete interview.
- Form 13614-C will only load when the interview mode of TaxWise is used to prepare the return. Additional questions were added to the TaxWise interview mode to ensure all questions asked on Form 13614-C are also asked during the

TaxWise interview.

- Certified preparers will continue to use this tool to conduct a thorough interview of the taxpayer and input their responses into the tax preparation software.
- Once the return is prepared, the quality review can be conducted by either completing Part C electronically or printing the Form from TaxWise and completing the quality review by paper.

(Refer to the Quality Guidance available on The Point for more information). Note: During FY2011, a pilot will be conducted at several sites to evaluate the impact to quality when the Form 13614-C is entirely completed by using TaxWise interview mode.

Sites using a partner created version, can choose to remove Form 13614-C print option, Refer to the TaxWise Webinar training for more information.

Form 13614-C will include the following IRS phone number and email address for taxpayers, volunteers or any other individual that identifies inappropriate activities at any VITA/TCE return preparation site.

To report site operating issues or concerns to the IRS, volunteers and taxpayers may call 1-877-330-1205 or e-mail [WI.Voltax@irs.gov](mailto:WI.Voltax@irs.gov).

If IRS partner approved intake sheets do not include the toll free and e-mail address information, these site must post *Publication 4836, VITA/TCE Free Tax Programs*, which includes this contact information.

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**Required  
volunteer  
certification  
for Intake &  
Interview  
process**

Except for verifying identity, any part of the Intake & Interview process that involves review or consideration of information provided by the taxpayer may only be completed by a volunteer certified at or above the complexity level of the return. To certify, volunteers must pass one or more VITA/TCE tests with a score of 80% or higher.

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**What is a  
Quality  
Review  
Process?**

In order to ensure the accuracy of returns prepared, all VITA and TCE sites must have a Quality Review process for all returns prepared at the site. After the return has been prepared, but before the taxpayer signs it, the volunteer quality reviewer confirms that the tax law was correctly applied and the tax return correctly reflects all information provided by the taxpayer on the Intake/Interview sheet including any notations based on conversations with the taxpayer made during the return preparation process and supporting documentation. To comply with the QSR, the Quality Review process must include the following:

- The taxpayer is present and encouraged to actively participate in the quality review; (unless certain exceptions are met)
- The volunteer quality reviewer completes one of the following standardized checklists:
  - Form 13614-C *Intake/Interview & Quality Review Sheet* - Section C
  - Form 8158, *Quality Review Sheet*, or
  - an IRS-approved alternate form
- The quality reviewer uses the **completed** Intake and Interview sheet, supporting documentation, and other information provided by the taxpayer to confirm that identity, exemptions, income, adjustments, deductions, credits and payments were entered correctly on the return;
- The quality reviewer consults tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations.

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**Required  
volunteer  
certification  
for the Quality  
Review  
process**

At a minimum, site quality reviewers must be certified at the **Intermediate** level. However, if a site accepts taxpayers having returns at the Advanced, Military, International, Puerto Rico, or Foreign Student levels, site quality reviewers' certification must be comparable. To certify, volunteers must pass one or more VITA/TCE tests with a score of 80% or higher.

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**Quality  
Review  
Methods**

**Designated Reviewer** – The preferred Quality Review method employs a *designated* quality reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers. The designated quality reviewer should be one of the most experienced persons at the site and should have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software;
- Good communication skills and the ability to explain tax law and how it applies to taxpayer(s);
- Tact in dealing with taxpayers and volunteers when errors are identified.

**Other Review Methods – Peer Review** (preparer exchanges a return with another preparer) and **Self Review** (preparer reviews a return he or she prepared) are acceptable alternatives. If possible, restrict use of the Self-Review method to one-person sites.

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**Form 13614C,  
*Intake/  
Interview and***

IRS has developed Form 13614-C, *Intake/Interview & Quality Review Sheet*, for use in the Intake & Interview and Quality Review processes at VITA/TCE sites. Form 13614-C is revised annually to incorporate

**Quality  
Review Sheet**

tax law changes and quality process improvements. Only the current year revision is approved for use.

**New this year**, Form 13614-C will include an IRS referral phone number and email address for taxpayers, volunteers or any other individual that identifies inappropriate activities at any VITA/TCE return preparation site. Placing the IRS referral contact information on the intake and interview process tool ensures that all taxpayers will be aware of avenues available to report potential issues identified while they were at the site.

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**Mandatory  
Use of Form  
13614-C for  
VITA or TCE  
Grant  
Recipients**

As a condition of the grant funding, sites awarded VITA and/or TCE Grants must use Form 13614-C as their Intake/Interview and Quality Review sheet.

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**Partner-  
developed  
Intake/  
Interview and  
Quality  
Review  
sheets**

Sites that do not receive VITA or TCE Grant funds may develop and use alternate Intake/Interview and/or Quality Review sheets, however, these forms must be approved by the IRS. These partners may also choose to use an IRS-approved alternate Intake/Interview sheet with the IRS stand-alone Quality Review check sheet, Form 8158, *Quality Review Sheet*.

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**IRS approval  
of partner-  
developed  
forms**

As stated above, if IRS partner approved intake sheets do not include the toll free number and IRS referral e-mail address, these site must post *Publication 4836, VITA/TCE Free Tax Programs*, which includes this contact information.

Partner-developed Intake/Interview and Quality Review sheets must ask all the same or similar questions to those on Form 13614-C. Partners may submit proposed alternate forms to their IRS SPEC Territory Office no later than December 31. Within seven calendar days of receiving a proposed alternate form:

- The assigned SPEC territory manager will review and approve the partner form.
- If the form meets TM approval, it will be forward to the Area Quality Analysts for review and approval.
- If the form meets the Area's approval, it will be forwarded to Tim Pickney, Quality Program Office (QPO) Analyst for final approval.

Once the form is reviewed and approved by the QPO, the RM will be

notified. The RM will notify the partner of their approval decision. Partner-developed forms may not be used until the partner receives notification from SPEC that it has been approved. If the proposed alternate form does not meet the requirements stated above, the relationship manager and/or territory manager will work with the partner to revise the form.

The IRS SPEC Territory Office must maintain a copy of all alternate forms submitted by partners for a minimum of one year. The form must be notated with the date of the territory manager's approval or disapproval, along with copies of any e-mail approval/disapproval notifications sent to the partner

QPO will place all IRS approved forms on the Quality Shared Drive and maintain them for one-year.

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**Correct use of  
Form 13614-C**

Form 13614-C has three sections:

**Section A**

The taxpayer completes Parts I – V (pages 1 and 2) providing basic factual information needed to prepare an accurate tax return. A certified volunteer must then interview the taxpayer, review supporting documentation, and prepare the return based on the information provided and confirmed with the taxpayer during the interview process. The volunteer must ensure that all items in Section A are addressed and mark any changes or additions on Form 13614-C.

NEW: This year Form 13614-C has been modified to include an "Unsure" box so taxpayer's can check when they are not sure how to respond.. If a taxpayer checks the "unsure" box, during the interview the certified volunteer will check the appropriate box (yes or no) and if necessary, make notations on Form 13614-C to clarify the correct response. The "unsure" box can remain checked or crossed out.

**Section B**

The certified tax preparer completes this section. It contains questions to facilitate the interview with the taxpayer and reminders about tax law issues that need to be addressed. Section B is a tool to assist tax preparers to use their tax law references to make correct tax law determinations based on the information provided by the taxpayer.

**Section C**

New this year: The site reviewer only has one check mark to complete to indicate the quality review was complete. The certified quality reviewer completes this section after the entire return is quality reviewed for accuracy which consist of comparing information provided in Sections A and B and supporting documentation against the tax return to determine that the tax law was correctly applied.

Along with information on Form 13614-C, the taxpayer's supporting documentation must be reviewed in both the Intake and Interview and Quality Review processes. Supporting documentation includes but is not limited to:

- Proof of identity
- Official documentation of Social Security Numbers/Individual Tax Identification Numbers
- Bank routing information for direct deposit or debit
- Forms W-2
- Forms 1099 and other income statements
- Amount of any income not reported on a statement
- Forms 1098, 1098-T, and 1098-E
- Records with amounts of deductible and qualified expenses not shown on a statement
- Childcare provider information (name, address, and SSN/EIN)
- Receipts, statements and other required documentation of qualified home, car, and energy efficient equipment purchases for credits

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## Correcting the Intake Sheet

### Making Corrections During the Interview

**Volunteer Return Preparer:** Errors or omissions of information identified prior to or during the interview with the taxpayer must be entered or notated on the Intake/Interview sheet during the return preparation process.

### Making Corrections During the Site Quality Review

**The Site Quality Reviewer:** Errors identified on the Intake/Interview & Quality Review Sheet must be corrected during the quality review. If an error is identified on the tax return, it should be corrected per the site's established procedures. After all corrections are made, the return should be signed and processed for timely filing.

### Making Corrections During the QSS Review

**SPEC quality reviewer:** If a correction, inconsistency, or error is identified by the SPEC reviewer, the Intake/Interview & Quality Review Sheet (Form 13614-C) must be given to the site coordinator to take appropriate corrective action prior to completion of the return review. In this instance, the completed return **must be retained** by the SPEC reviewer until after the return review is completed.

The corrected or revised intake sheet and the corrected returns (if appropriate) must be handed to the SPEC reviewer in order to complete the return review. Once the reviewer has determine the return is accurate all documents must be scanned (QSS Reviewer) or return (Criteria Reviewer) to the site coordinator for return processing.

**Disposition of Form 13614-C or IRS-approved alternates** After the quality review of the return is complete, the Intake/Interview & Quality Review Sheet and the return can be returned to the site coordinator. The site may choose retain the intake sheet. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299, *Privacy and Confidentiality-A Public Trust*.

**Maintaining Information** If partners need to maintain the Intake/Interview & Quality Review Sheet or any taxpayer provided data for anything other than tax return preparation, they must secure taxpayer consent using a notice to use or share their information. The notice must be signed by the taxpayer and must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing these written notices and safeguarding taxpayer data refer to IRS Publication 4299, *Privacy and Confidentiality – A Public Trust*.

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**Intake & Interview or Quality Review Non-Compliance**

**Corrective Actions for Non-compliance**

**For IRS SPEC:** Relationship managers will stress with the partners and site coordinators that use of the Intake & Interview and Quality Review processes, including that use of Form 13614-C or an IRS-approved alternate form is mandated by Quality Site Requirements 2 (Intake & Interview) and 3 (Quality Review). Relationship managers will recommend and encourage use of Form 13614-C as a tool to achieve best results in this process. They will assist partners wishing to develop their own Intake & Interview or Quality Review sheets as time and resources are available.

If a reviewer determines that a site is not using Form 13614-C or an approved alternate form, the reviewer must discuss with the site coordinator the purpose of the intake and interview process and provide Form 13614-C for use with preparing tax returns at the site. One of two scenarios will result:

- If the site is not using an IRS approved intake sheet, Form 13614-C for tax preparation. The reviewer will hold on to the return, as ask for Form 13614C to be completed by the certified preparer. This will be accomplished through the site coordinator. Once the Form 13614C or IRS approved intake sheet is approved, the reviewer will continue with the return review.
- If a site refuses to use an IRS approved intake sheet, the reviewer will immediately notify the RM/TM. The TM will have discussions with the partner to solicit compliance. If the site then complies, the QSS reviewer will make another visit to conduct the return review. If the site continues to refuse to comply, the TM will begin procedures to close the site.

Relationship managers will elevate any unresolved issues regarding partners' consistent use at all VITA/TCE sites of approved



Intake/Interview and/or Quality Review sheets to their territory managers.

In the event a site refuses to adhere to the Quality Site Requirements, the territory manager may, at his or her discretion, discontinue IRS support and, if necessary, close the site for non-compliance. To ensure all possible remedies have been explored and mediation attempts made, the IRS SPEC Area Office will review and must approve any decision to close a site for non-compliance. Upon Area review and approval, notification to the IRS SPEC Field Operations Director and Chief, Oversight & Analysis will be made before support is withdrawn.

**Site Coordinators or Partners:** If one or more volunteer return preparers and/or quality reviewers are identified who are not using the Intake & Interview and/or Quality Review processes, site coordinators should remind them that by signing their Volunteer Agreement they agreed to use these processes and tools, and offer additional training, as needed. The SPEC relationship manager should be available to assist with training and providing a sufficient quantity of Forms 13614-C, *Intake/Interview and Quality Review Sheet* to use with each return prepared. Volunteers who persistently refuse to comply with these Quality Site Requirements must be excluded from preparing returns or conducting quality reviews at a VITA or TCE site.

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